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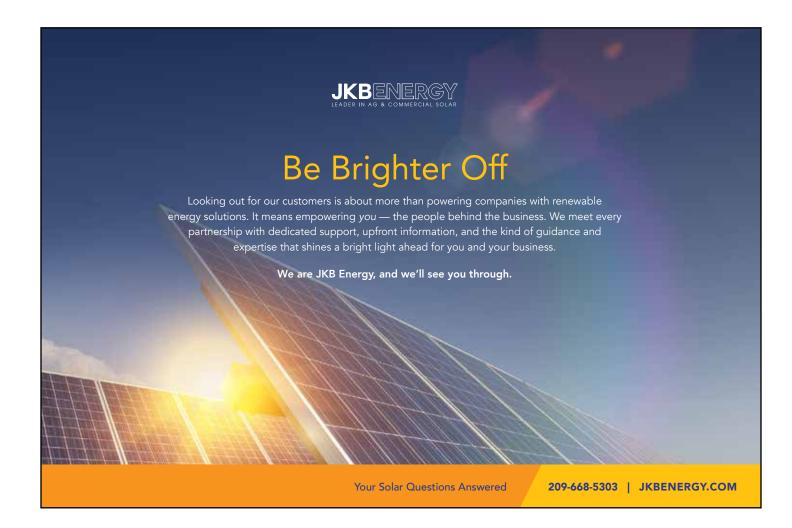
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Breaking Out of the Shell - More than a Slogan, a Mindset

Amid the stormy seas of market mayhem, water woes, an invasive species scare, trade troubles, and regulatory disorder, we can all use any port in the storm. Set against the luscious backdrop of mystical Hawaii, the Almond Alliance Convention presented in Kauai on April 22-25 is designed for you - our members - to give you education, inspiration, and much-needed relaxation. Pg. 4

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Non-exempt employees must be paid for all time worked. But what does that really mean for employers? It means that you have to be extremely diligent in monitoring your employees' timecards and confirming that they are properly paid in accordance with the law. Pg. 26



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PRESIDENT'S MESSAGE



BREAKING OUT OF THE SHELL - MORE THAN A SLOGAN, A MINDSET

By: Aubrey Bettencourt, President & CEO

Amid the stormy seas of market mayhem, water woes, an invasive species scare, trade troubles, and regulatory disorder, we can all use any port in the storm.

Set against the luscious backdrop of mystical Hawaii, the Almond Alliance Convention presented in Kauai on April 22-25 is designed for you - our members - to give you education, inspiration, and much-needed relaxation.

We'll be taking you, our members, on a comprehensive journey through the What, How, Who, and Why of the Almond Alliance's rapid expansion and growth as a national trade organization and the results delivered that have become the foundation for what is to come, and how we steer through this storm.

"Breaking Out of the Shell" isn't just a catchy slogan but a mindset. One that has elevated the Almond Alliance and, as such, the American Almond industry in prominence, value, and influence.

We'll be welcoming back some of our greatest industry assets, including Stacey Henderson of Henderson & Hatfield for the latest in state & federal labor law and our favorite economist, Matt Clark of Terrain, for key industry insights.

Go in-depth with the Almond Alliance's advocacy teams as they take you on a deep dive into what lies beneath the surface in Sacramento & Washington, DC.

Keynote Speaker Marion Tupy will buck the trend and bend your mind with his controversial and counterintuitive examination of why population growth and freedom to innovate make Earth's resources more, not less, abundant. This is a ticketed event; be sure to reserve your seat today.

For Almond PAC members, a private reception will be held for a frank and insightful discussion of power, politics, and where almonds fit in. And maybe some guilty pleasure gossip about elections in 2024, 2025, and 2026.

Back by popular demand, our Hullers & Shellers Committee will talk shop in a breakout session while the Pollinator Alliance takes the main stage to present you with the most comprehensive Endangered Species Act briefing that you'll all be able to play lawyers on TV when you get home.

And, of course, everyone's favorite - Bags & Brews will round out this amazing time in island style.

With features from industry leaders, special guests, and surprises throughout, do not miss the boat.

For more information about the 2024 Almond Alliance Convention, visit almondalliance.org.



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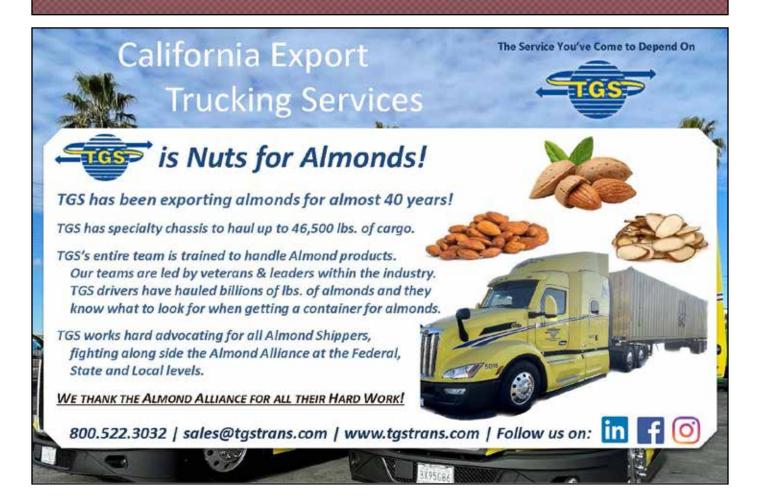
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BUDGET WOES, SENATE LEADERSHIP SHUFFLE, AND BILLS, BILLS, BILLS

In our last installment of the Almond Advantage, California was just kicking off the 2024 legislative session.

Governor Gavin Newsom released his proposed 2024-25 California state budget on January 10, projecting a \$38 billion shortfall that is notably smaller than the independent Legislative Analyst Office's estimate of \$68 billion released last month. The Governor proposes to close the budget gap through the use of reserves, delays or deferrals of spending authorized in earlier years, and spending cuts.

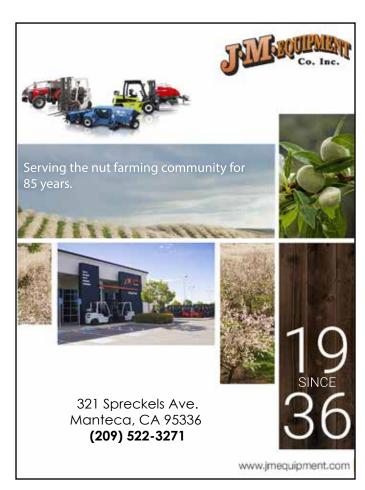
Still, intense lobbying will continue for months as legislators and interest groups attempt to wrangle money for their causes. The Governor has until May to revise the budget for the 2024-25 fiscal year, and the entire process lasts at least through June, when legislators must sign off on a budget deal. Already in the weeks following the release of the proposed budget, reports are showing the revenue projections are far below the Governor's estimate, signaling that the LAO's numbers are probably more accurate.

The budget deficit will hang heavy over the Legislature as they formulate their legislative bill packages this year. Any proposals that have fiscal implications to the state will face an uphill battle as the Governor and the Legislature wrangle over whatever funding might be available. Ninety-five percent of the Legislature have never experienced a deficit situation and been faced with having to make cuts to critical programs.

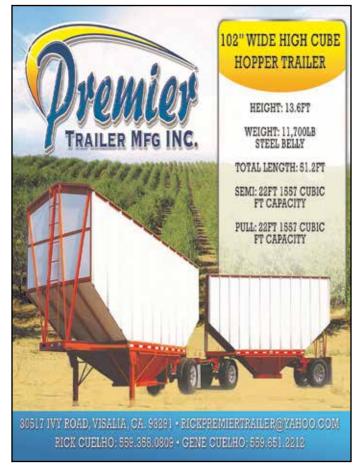
On February 5th, Senator Mike McGuire (D-Geyserville) was sworn in as the new Senate President pro Tempore, replacing President Pro Tempore Emeritus Toni Atkins (D-San Diego) who served in the leadership role since 2018. Mike McGuire was elected to the California State Senate in 2014 and became the Majority Leader in 2022.

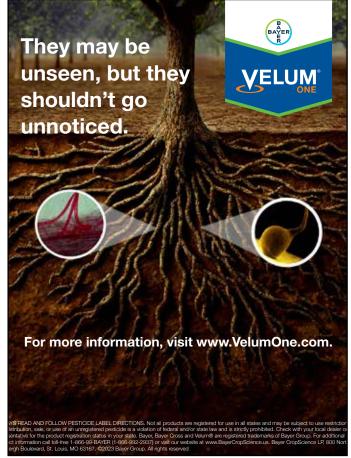
McGuire is a third-generation Northern Californian whose family farmed prunes and grapes in the Alexander Valley of Sonoma County for nearly a half-century. He represents the Second Senate District that stretches from the Golden Gate Bridge to the Oregon border. In his time in the Legislature McGuire has been a champion for improving wildfire prevention and response, enhancing the state's infrastructure, facilitating and expanding climate goals, widening health care access, improving schools, creating more affordable housing, tackling homelessness, addressing the fentanyl crisis, and protecting businesses and communities.

With Pro Tem McGuire in the Senate and Speaker Rivas in the Assembly, California is now led by two Northern California members both of whom have agriculture in their district. McGuire has a small almond industry presence in his district (approximately 50 acres). Nonetheless, both leaders have strong ties to agriculture and a wealth of knowledge about the critical issues facing the industry.









BUDGET WOES, SENATE LEADERSHIP SHUFFLE, AND BILLS, BILLS, BILLS (Con't)

Shortly after his swearing in, Pro Tem McGuire announced his new leadership team. Senator Lena A. Gonzalez (D-Long Beach) will serve as Majority Leader, with Senator Angelique V. Ashby (D-Sacramento) and Senator Aisha Wahab (D-Hayward) serving as Assistant Majority Leaders. Senator Monique Limón (D-Santa Barbara) was appointed Democratic Caucus Chair. All these women are considered front runners to replace McGuire in 2026.

McGuire also announced changes to committee chairs and made a few committee membership changes. On the most part, committees of jurisdiction for Almond Alliance remained the same. Senator Melissa Hurtado remains the Chair of Senate Agriculture. Senator Ben Allen is still the Chair of the Environmental Quality Committee and Dave Min continues his chairmanship of the Natural Resources and Water Committee. Senator Anna Caballero was appointed the new Chair of the powerful Appropriations Committee and will yield significant power, particularly during this budget deficit year. Caballero is a Moderate Democrat and represents the district with the highest amount of almond acreage. Another notable leadership change is Senator Scott Wiener taking over the Senate Budget & Fiscal Review Committee. Wiener is a progressive member, most known for his recent climate reporting bills (which the Governor has put on ice withdrawing funding in his budget).

February 16th is the deadline for bill introductions for the 2024 session. 1,680 bills have been introduced prior to today and we expect another 700-1,000 introduced today on the deadline day alone. Major themes that have already emerged include artificial intelligence, retail theft and climate. While many of the proposals are in "spot or placeholder" form, there are some significant agriculture related bills in print that Almond Alliance will be engaging in early.

Stay tuned for more updates as we wade through the thousands of bills and identify the Almond Alliance priority measures.



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NUTS ABOUT POLITICS: CRACKING OPEN THE 2024 ELECTIONS

By: Cole Rojewski, RBW Group

As the political landscape of the United States heats up with the approaching 2024 elections, we find ourselves at the cusp of pivotal moments that promise to redefine the direction of the nation. From the intense competition within the Republican presidential primaries to the critical Senate races poised to determine the balance of power, this year's electoral cycle is shaping up to be one of unprecedented significance. Our focus extends to the intricate battles within the House of Representatives, particularly in California, where the outcome could significantly influence legislative priorities impacting our industry and beyond. Join us as we dissect these developments, offering insights into the dynamics at play and their broader implications for governance, policy, and engagement.

Presidential Race 2024

The 2024 Presidential Race is heating up within the Republican party, primarily between former President Donald Trump and Ambassador Nikki Haley. Trump remains the frontrunner, leveraging his base's loyalty and his administration's policy achievements. Meanwhile, Haley presents herself as a strong contender capable of attracting a broader electorate, including moderates and independents, positioning her as potentially more electable against President Joe Biden in a general election scenario.

Polling data underscores this narrative, with Haley showing significant leads over Biden in key battleground states, suggesting she could unify a diverse coalition of voters. Her campaign focuses on this electability, aiming to challenge Biden with a broad-based appeal beyond the traditional GOP base. This strategy contrasts with Trump's approach, which capitalizes on his established support within the party.

As the GOP decides its direction and nominee, the choice between Trump and Haley will reflect broader strategic and ideological considerations. This decision will not only determine the party's immediate future but also shape its identity and approach to the challenges facing the nation. The outcome of the Republican primary will set the stage for a highly competitive and consequential general election campaign.

Concerns within the Democratic Party regarding President Joe Biden's reelection campaign have emerged, with some congressional Democrats calling for a revamped approach to address key issues like inflation and the Supreme Court's decision on Roe v. Wade. Despite Biden's legislative successes, there's apprehension about the campaign's messaging and its resonance with independent and Democratic voters. Senior party members suggest expanding the campaign's inclusivity and sharpening its focus on democracy and Biden's accomplishments to better connect with the electorate.

Senate Race

The Senate races in West Virginia, Montana, Ohio, Pennsylvania, Nevada, Michigan, Arizona, and Wisconsin are pivotal for determining the U.S. Senate's control. These races include open seats and competitive matchups between incumbents and challengers with diverse backgrounds, from military veterans to seasoned politicians. The outcomes in these states are crucial, as they could tip the balance of power in the Senate, highlighting the strategic importance and national attention these races are garnering.

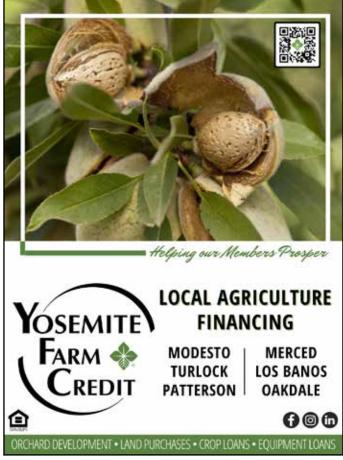
In California, Adam Schiff leads the California Senate primary, leveraging high-profile endorsements and significant fundraising. He's strategically aiming to face a Republican in November, fearing a tougher race against progressive Democrats like Katie Porter or Barbara Lee. Schiff's ads against Republican Steve Garvey aim to boost Garvey's visibility among GOP voters, hoping to secure an easier win in a Democrat-vs-Republican matchup. This tactic, while criticized by some within the party for potentially elevating MAGA-aligned candidates, reflects a broader strategy seen in past elections to influence primary outcomes.

House of Representative

The state's political battleground includes districts where Republican incumbents are vulnerable, particularly in areas President Joe Biden won or narrowly lost in 2020. Retirement announcements from five Democratic representatives and former Speaker Kevin McCarthy's resignation have further heightened the stakes, introducing both opportunities and challenges across the board.

(con't pg 12)





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NUTS ABOUT POLITICS: CRACKING OPEN THE 2024 ELECTIONS (Con't)

By: Cole Rojewski, RBW Group

California's top-two primary system could lead to same-party November contests in several districts, adding an extra layer of unpredictability. The substantial spending on advertisements and campaign efforts across these districts underscores the high stakes of these races, both for local representation and the broader national political landscape. As ballots are mailed and campaigns intensify, these races offer a glimpse into the evolving political dynamics within California and their potential impact on the balance of power in Congress.

Key Races to Watch...

CA-03 (North Central - Sacramento exurbs, Lake Tahoe): Likely Republican. Freshman Rep. Kevin Kiley faces Democrat Jessica Morse, a candidate with a strong public service background. Despite her credentials, Morse is seen as the underdog in a district that, while trending more competitive, remains in Republican control.

CA-13 (Central Valley - Modesto, Merced, Madera): Toss-up. State Assemblyman Adam Gray, a Democrat, and freshman Republican Congressman John Duarte vie for a seat Biden won significantly in 2020. The district's heavily agricultural and 61% Latino composition makes it a critical battleground for both parties.

CA-20 (Central Valley - parts of Bakersfield, Clovis): Solid Republican. Following McCarthy's exit, the race for his seat sees Vince Fong as the frontrunner, despite legal challenges and a crowded primary. The district remains staunchly conservative, with a divided field of Republican contenders and independent expenditures influencing the race.

CA-22(Central Valley-parts of Bakersfield, Hanford): Toss-up. The district's high Latino population and recent close races highlight its competitiveness. Rudy Salas aims to challenge incumbent David Valadao in what may become a locked race for Democrats due to intra-party competition.

CA-27 (Northern LA County - Santa Clarita, Lancaster, Palmdale): Toss-up. In an expensive race, George Whitesides competes against Rep. Mike Garcia. The district's Democratic-leaning voter base and Whitesides' significant campaign funds set the stage for a fierce contest.

CA-40 (Inland Orange County - Yorba Linda, Mission Viejo): Likely Republican. Rep. Young Kim faces Democratic challengers in a district with a slight Biden win in 2020. The race reflects the enduring Republican strength in Orange County despite Democratic aspirations.

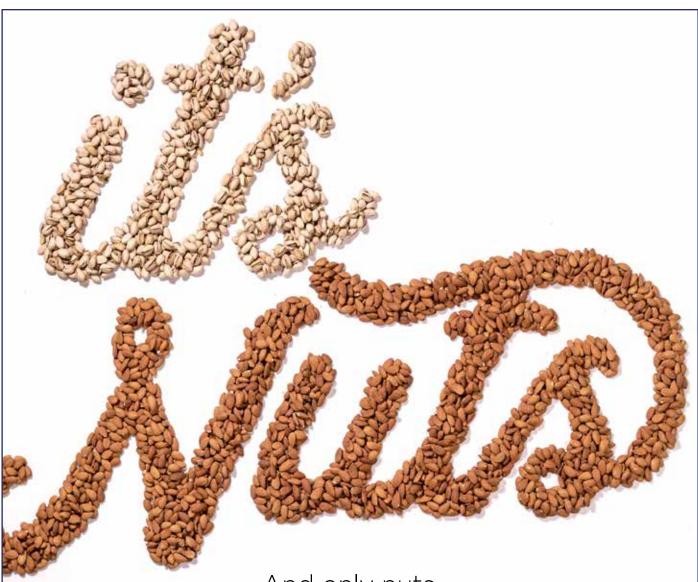
CA-41 (Riverside County - Corona, Menifee, Palm Desert): Toss-up. Rep. Ken Calvert is challenged by Democrat Will Rollins in a rematch from 2022. The district's evolving demographics and competitive nature underscore its importance in the overall battle for the House.

CA-45 (Orange County - Westminster, Garden Grove, Fullerton): Lean Republican. Rep. Michelle Steel's conservative record faces scrutiny as Democrats aim to capitalize on the district's diverse electorate and slight Democratic lean at the presidential level.

Conclusion

As the 2024 elections continue to unfold, the stakes could not be higher. The Republican party faces a defining choice between former President Donald Trump and Ambassador Nikki Haley, setting the stage for a fiercely competitive general election against President Joe Biden. Meanwhile, the Senate races across key states and the strategic battles within California's congressional districts underscore the critical importance of every vote. The outcomes of these contests will not only shape the immediate future of American politics but also define the legislative agenda for years to come. For members of the Almond Alliance and stakeholders across the agricultural sector, staying informed and engaged in this electoral process is crucial.

As we navigate these turbulent political waters together, let us remain committed to advocating for policies that support our industry, foster economic growth, and enhance the sustainability of our agricultural practices. The path ahead is challenging, but with unity and determination, we can ensure that our voices are heard and our interests represented at every level of government.



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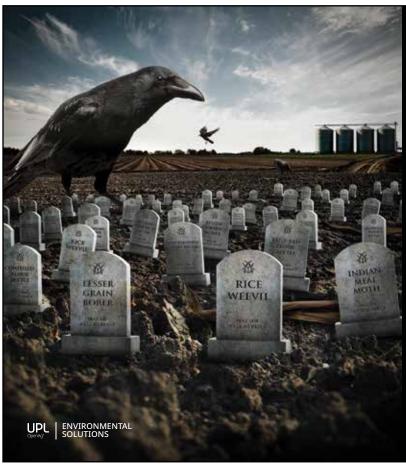




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ERADICATING INVASIVE PESTS PROTECTS OUR FOOD SUPPLY AND PREVENTS THE EXTINCTION OF CALIFORNIA'S NATIVE SPECIES

By: Renee Pinel, President and CEO, Western Plant Health

With California's central role in national and global food supply chains, sustaining the state's agricultural sector cannot be overstated.

It is crucial to navigate the complexities of environmental safety and community health. This perspective is particularly relevant when considering the use and regulation of pesticides within our state.

At this very moment, California agriculture is confronting severe challenges, most notably from a spike in invasive pests and diseases resulting from climate change and increased global trade.

In 2019, this threat was calculated by the Intergovernmental Platform on Biodiversity and Ecosystem Services, which estimated the global economic damage from invasive species exceeds \$423 billion annually. Furthermore, the report cited invasive species as a significant factor in most plant and animal extinctions. These facts underscore the unquestionable need for effective pest management strategies – not only for food production but to preserve the biodiversity of nature.

Closer to home, California takes an annual hit from invasive species of more than \$3 billion in agricultural losses. The magnitude of this problem is staggering.

It is incumbent upon federal and California regulatory agencies to adhere to their mandate to protect food producers from the invasion of pests and diseases.

This means a more efficient pesticide approval process designed to combat these new threats. The development and registration of new pesticides is a lengthy and costly process, which companies routinely spend hundreds of millions of dollars and wait more than a decade for approval to bring a new product to market in California.

After the creation of a new pesticide, it must undergo a rigorous review process by the U.S. Environmental Protection Agency (U.S. EPA), which can take more than 5 years to complete. This includes more than 300 health and environmental studies completed by the U.S. EPA. After that process, additional California-specific studies are required. These studies and California's redundant evaluation of U.S. EPA work can add an additional five or more years of review before a pesticide is approved for registration.

In addition to the need for speeding up the approval process of next generation pesticides and products to combat pests and disease, California's legislative and regulatory members should stop efforts to institute complete bans on pesticide tools without scientific evaluations and evidence. Political perceptions should not overrule science.

California cannot afford to ignore the lessons from the global pandemic, which underscored the need to prepare and adapt to unforeseen challenges threatening health and food supply.

Caving into non-scientific pressures contradicts the principles of preparedness and adaptability that recent global events have taught us. A complete ban could limit our ability to respond effectively to emerging threats to our agricultural sector and, by extension, to our state's food supply and the well-being of our communities.

As we continue to confront the challenges of climate change and invasive species, we must maintain a balanced and scientifically informed approach to pesticide regulation. This means preserving the option to utilize all available tools, including pesticides when conditions necessitate their use as long as they remain supported by rigorous scientific review and public health considerations.

Western Plant Health and its members are committed to working alongside rural communities and local and state officials to leverage modern science and research to safeguard the public, its food supply, and the natural environment.

Any decisions regarding the prohibition of pesticide tools should be grounded in scientific evidence and consider the broader implications for our state's agricultural resilience, food security, and environmental health. By fostering a regulatory environment that emphasizes scientific integrity, adaptability, and sustainability, we can safeguard California's agricultural future, the health and well-being of all Californians, and our biologically diverse environment.

Renee Pinel is the President & CEO of Western Plant Health (WPH), a Sacramento-based trade association whose member companies promote the environmentally safe and agronomically sound use of their products.



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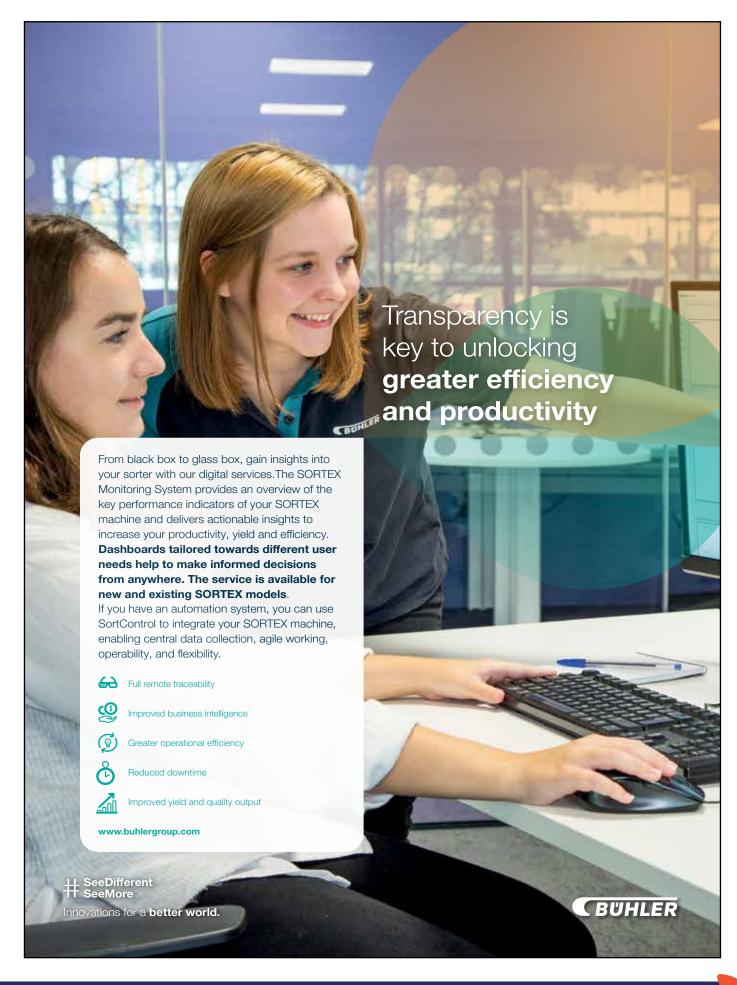
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NEW CANDIDATE FOR GOVERNOR AND CALIFORNIA STATE ELECTIONS

By: Erin Norwood, Norwood Associates, LLC

On January 20th, 2024, outgoing Senate President Pro Tempore Toni Atkins officially announced her candidacy for Governor.

Atkins has been known as an LGBTQ+ trailblazer, being the first lesbian and one of the few people ever to lead both the State Senate and Assembly. Atkins' announcement had been expected for several months within political circles at the state Capitol following the announcement in late 2023 that she would be stepping aside as the State Senate's top leader and handing the reigns over to State Sen. Mike McGuire in February.

California, which has never elected a woman Governor, now has two powerhouse candidates running for the position (Lt. Governor Eleni Kounalakis being the first to declare). A third, State Controller Betty Yee, has said she will run for Governor but has yet to formally launch her campaign.

With two years until the election, there are likely to be even more candidates who jump in. Attorney General Rob Bonta, who acknowledged last year that he is "seriously considering" seeking the Governorship, is still expected to make a bid. A recent article found that Bonta has collected more money in the last seven months than the four major candidates who have opened campaign accounts for the 2026 race.

There's still the question of who might carry the banner for the Republican Party, which has not won a statewide office in California since 2006.

Legislature

The 2024 election cycle will bring in another large class of new members, on the heels of 31 new members in 2022. The California State Legislature could see up to 40 new faces in 2024 between the two houses. There are 35 open seats between the Assembly and Senate for 2024, 24 in the Assembly and 11 in the Senate, plus at least six competitive races.

Assembly

All 80 seats in the California State Assembly will be up for election as part of the 2024 election cycle. As a result of several announcements leading up to the December 8th filing deadline, the number of open seats in the Assembly jumped from 18 to 23. Assemblymembers Jim Wood (D- Santa Rosa), Devon Mathis (R-Fresno) and Eduardo Garcia announced that they will not be seeking reelection in 2024, creating three new open races. Assemblymember Luz Rivas (D-Sylmar) announced a run for Congress on the heels of Rep. Cardenas announcing his retirement. Assemblymember Evan Low declared his candidacy for Congress following Rep. Anna Eshoo retirement announcement.





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NEW CANDIDATE FOR GOVERNOR AND CALIFORNIA STATE ELECTIONS (Con't)

By: Erin Norwood, Norwood Associates, LLC

The biggest shakeup came when Former House Speaker Kevin McCarthy made a last-minute announcement that he will retire from the House of Representatives effective Dec. 31st. Assemblyman Vince Fong, a favorite to replace McCarthy, initially announced that he would NOT run for Congress and filed to run for reelection to his Assembly seat. However, days later after Senator Shannon Grove surprisingly declined to run for McCarthy's seat, Fong announced he would indeed run for the 20th Congressional seat and filed the necessary papers. Following a few weeks of upheaval and a legal battle determining whether he could run for Congress (after already filing for Assembly, Fong is now officially on the ballot and emerging as the front runner for the CD 20 Special Election. Fong vacating his Assembly seat created the 35th open seat in AD 32, where we now have several candidates emerging to replace him.

Out of the eighteen Democratic open seats, approximately nine races in Democratic safe seats present an opportunity to elect a more moderate Democratic candidate. The agricultural and business community will be focused on those races to keep the Assembly from going too left in this next cycle. Democrats have targeted five vulnerable Republicans and will be making a push to flip those seats. Assemblymembers Juan Alanis, Laurie Davies, Diane Dixon, Josh Hoover and Greg Wallis will all have tough races in 2024 to keep their seat and the Republican Party will have to spend a significant number of resources to hold those efforts off. Republicans do have an opportunity to pick up a seat in AD 76, currently occupied by Republican-turned-Democrat Brian Maienschein, with Kristie Lane Bruce, who almost beat Maienschein in 2022.

Senate

Twenty of the forty Senate seats –the odd-numbered districts – are up for election in 2024. Ten of the open seats are a result of members who are termed out. One seat was created as a new seat in the last redistricting.

In three of the nine Democratic safe seat races in the Senate, a more moderate candidate has been identified and prioritized by the Moderate Democrats and the business community. Democrats are setting their sights on flipping a seat currently occupied by Senator Rosilicie Ochoa Bogh and have put up a tough contender in a district that went more moderate in the last redistricting. Republicans are eyeing SD 37, a seat being vacated by Democratic Senator Dave Min to run for Congress, as a potential pick up opportunity. This seat has typically been very moderate, and registration has swung the right in recent years. Republican candidate Crystal Miles faces three other Republicans and seven Democratic candidates, including Senator Josh Newman who was redistricted into this seat.

Stay tuned for continued coverage and insights into these exciting elections.

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STOP ROUNDING TIME WORKED BY EMPLOYEES!

By: Stacy Henderson, Henderson Hatfield, A Professional Company

Non-exempt employees must be paid for all time worked. But what does that really mean for employers? It means that you have to be extremely diligent in monitoring your employees' timecards and confirming that they are properly paid in accordance with the law. This is no easy task, especially given the frequency in which employees make mistakes on their timecards. Employees often clock in well before actually starting to work (and then sit around chatting) or forget to clock out for meal periods or when they have completed all work for the day. You also need to ensure that you are not allowing (or requiring) employees to perform any work-related activities before and after they start their general job duties. For example, all of the following count as work-related activities that need to be performed while the employee is clocked in as working: turning on the computer system and copy machine, making coffee, putting on and taking off protective clothing or equipment, conducting pre-trip and post-trip inspections and paperwork, cleaning up, setting the alarm and locking up, etc.

When an employee makes a mistake on the employee's timecard, or you learn that the employees are working when they are not clocked in, you should adjust the time entries to ensure they accurately reflect the employee's actual work time and the actual meal period timing, and you should have the employee sign a document confirming that they agree with the timecard adjustment. Correcting time entries is the first step to minimizing exposure for claims and lawsuits. However, if you are rounding the time worked by employees (e.g., to the nearest 10th or quarter hour), you should stop rounding and start paying by the minute.

For years, California courts applied the See's Candy standard (from the case See's Candy Shops, Inc. v. Superior Court, 210 Cal.App.4th 889 (2012)) and held that rounding is permissible as long as the employer can prove, based on an analysis of the timecards, that the rounding either favors employees more (i.e., results in overpayment more often than underpayment) or is neutral, such that, over time, the rounding did not result in the failure to properly compensate employees for all time worked. Sadly, two recent cases have rejected application of the See's Candy standard. Specifically, the courts in Camp v. Home Depot U.S.A., Inc., 84 Cal. App.5th 638, 660 (2022) and Woodworth v. Loma Linda University Medical Center, 93 Cal.App.5th 1038, 1058-1059 (2023) examined challenges brought by employees when the employer's timekeeping systems tracked the exact number of minutes worked and the employers took an extra step of rounding the minutes worked to the 10th or quarter hour. The courts in both cases held that when an employer can capture, and has captured, the exact amount of time an employee has worked during a shift, the employer must pay the employee for "all the time worked."



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STOP ROUNDING TIME WORKED BY EMPLOYEES! (Con't)

By: Stacy Henderson, Henderson Hatfield, A Professional Company

Given the drastic improvements to timekeeping systems that are currently available, most employers are able to accurately capture the exact number of minutes that are worked by employees. Even employers who utilize handwritten timecards that are completed by employees can require employees to accurately document the specific time that employees start work at the beginning of the shift, end work for the day, and the specific start and stop times of each meal period. With extremely limited exceptions (e.g., when the entire operation shuts down for meal periods), employers must have timecards for every non-exempt employee showing all of these time entries every workday.

The failure to pay employees for "all time worked" not only requires the employer to write another check to compensate the employees for underpayment of wages (including overtime), but can also lead to extremely significant penalties and damages for both individual employees who make claims and for all current and former employes for the last 4 years through class actions and PAGA actions, including, but not limited to, the following:

- 1. Wage Statement Penalties \$50 per employee/paycheck for the first violation and \$100 per employee/paycheck for each subsequent violation, up to \$4,000 per employee.
- 2. *Inaccurate Wage Statement Penalties -* \$250 per employee/paycheck for the first violation and up to \$1,000 per employee/paycheck for each subsequent violation.
- 3. Waiting Time Penalties 1 days' worth of wages for every day that the employee remains unpaid for a maximum of 30 calendar days.
- 4. *Penalty for Underpayment of Wages During Employment* \$100 per employee/paycheck for the first violation and \$200 per employee/paycheck for each subsequent violation, or for any willful or intentional violation.
- 5. PAGA Penalties generally range between \$50 and \$250 per employee per pay period.
- 6. Interest 10% per annum assessed for the amount of the unpaid wages.
- 7. *Attorney's fees and costs* the employer must pay the attorneys' fees and costs for both the employer and the employee.

Without a doubt - California employers who are still rounding employees' time worked are well advised to stop immediately!



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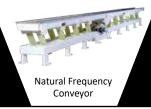
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